

**SAMPLE****90.40.25.B Annual Receivables Gross Past Due Comparison** (expressed in dollars)

Name of Preparer \_\_\_\_\_ Phone No. \_\_\_\_\_

<u>GL Code</u>	<u>GL Title</u>	<u>Receivable Categories</u>	<b>Prior Fiscal Year</b> <u>Past Due Amounts</u>	<b>Current Fiscal Year</b> <u>Past Due Amounts</u>	<b>Percent Change in Past Due Amounts</b>
1311	Taxes Receivable	Sales Tax B&O Tax Etc.	\$ 789,456 10,113	\$ 985,614 8,566	25% (1) -15% (3)
1312	Accounts Receivable	Fines Fees Etc.	4,562 2,543	4,625 2,241	1% -15% (2)
Etc.	Etc.	Etc. Totals	<u>Etc.</u> \$ _____	<u>Etc.</u> \$ _____	<u>Etc.</u> <u>XX%</u>

**Explanations of current year increases or decreases of more than 10%:**

- (1) Increased retail activity in King County; aggressive program to identify tax evaders.
- (2) Write-off of major accounts; improved collection performance.
- (3) Collected from major taxpayer.

**Explanations of significant increases or decreases expected during the following fiscal year:**

- (2) Further decreases are expected due to continuing improvements in collections.